

SENATE BILL NO. 397

BY SENATOR GALLOT

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AN ACT

To amend and reenact R.S. 47:1991(A), relative to ad valorem property tax assessments; to provide relative to the cancellation of certain assessments; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1991(A) is hereby amended and reenacted to read as follows:

§1991. Cancellation of erroneous or double assessments

A.(1) Upon a statement of the facts made under oath, verified and approved by the assessor of the parish or district in which the property is situated, that the assessment is a clerical error, or an erroneous or double assessment, or that the property is exempt by the Louisiana Constitution from taxation, the affidavit being accompanied by the rendition made by the taxpayer on such property for the current year, where the affidavit explains the clerical error; shows in detail the erroneous assessment; and shows the assessment number in the double assessment; the Tax Commission shall authorize and direct the collector to correct the assessment on the roll on file in his office. Additionally when such notification is issued, the Tax Commission shall authorize and direct the recorder of mortgages to change the inscription of the tax mortgage.

(2) When the correction of an assessment is related to an assessment for a closed business and the owner cannot be located by the assessor and the business is classified as inactive on the Louisiana Secretary of State Corporation Database, the affidavit required pursuant to the provisions of Paragraph (1) of this Subsection shall state that the correction of the assessment relates to a closed business which is classified as inactive and that the owner of the business cannot be located. The affidavit of the assessor need not be accompanied by the

